DR-404 PA
R. 3/08 Effective 11/12

PROPERTY APPRAISER
BUDGET AMENDMENT/TRANSFER

County Polk **Request Number** 2 - DOR

Official Honorable Neil Combee **B/A** X **B/T**

Budget Year Ending September 30, 2027 **Date** 10/1/2026

			REQUEST	(DOR Use Only) APPROVAL
			Positions	Positions
			Rate	Rate $1,345
CATEGORY/LINE ITEM DESCRIPTION	LINE ITEM CODE	JUSTIFICATION	AMOUNT + OR (-)	AMOUNT + OR (-)
Personnel Services - Official	11	Elected Official's FY 2026-27 Salary		$1,345
		Calculations		
Personnel Services - FICA	2152	Elected Official's FY 2026-27 Salary		$20
		Calculations		
Personnel Services - Retirement (Official)	2251	Elected Official's FY 2026-27 Salary		$740
		Calculations		
		TOTAL	$0	$2,105

Holly Russell

OFFICIAL — DEPARTMENT OF REVENUE — 10/1/2026 DATE

(Approval Pursuant to Section 195.087(1)F.S.)

PROPERTY APPRAISER'S BUDGET

POLK COUNTY **FISCAL YEAR 2026-2027**

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 9/25/26	BA #2 - DOR 10/1/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
NUMBER OF POSITIONS	122								122
ANNUAL SALARY RATE	8,023,734	308,839	1,345						8,333,918
PERSONNEL SERVICES:									
11 OFFICIAL	201,234		1,345						202,579
12 EMPLOYEES (REGULAR)	7,720,984	308,839							8,029,823
13 EMPLOYEES (TEMPORARY)	0								0
14 OVERTIME	0								0
15 SPECIAL PAY	243,550								243,550
21 FICA									
2152 FICA - REGULAR	619,626	23,626	20						643,272
2153 FICA - OTHER	0								0
22 RETIREMENT									
2251 RETIREMENT - OFFICIAL	110,679		740						111,419
2252 RETIREMENT - EMPLOYEE	816,644	32,344							848,988
2253 SMS/SES	355,939	12,913							368,852
2254 DROP	190,686	6,909							197,595
23 LIFE & HEALTH INSURANCE	2,132,643								2,132,643
24 WORKER'S COMPENSATION	0								0
25 UNEMPLOYMENT COMP.	9,900								9,900
TOTAL PERSONNEL SERVICES	**$12,401,885**	**$384,631**	**$2,105**	**$0**	**$0**	**$0**	**$0**	**$0**	**$12,788,621**
OPERATING EXPENSES:									
31 PROFESSIONAL SERVICES									
3151 EDP SERVICES	131,625								131,625
3152 APPRAISAL SERVICES	0								0
3153 MAPPING SERVICES	0								0
3154 LEGAL SERVICES	40,000								40,000
3159 OTHER PROFESS. SERVICES	0								0

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 9/25/26	BA #2 - DOR 10/1/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
32 ACCOUNTING & AUDITING	0								0
33 COURT REPORTER	0								0
34 OTHER CONTR. SERVICES	342,208								342,208
40 TRAVEL & PER DIEM	52,550								52,550
41 COMMUNICATIONS	119,739								119,739
42 TRANSPORTATION									
4251 POSTAGE	96,055								96,055
4252 FREIGHT	3,000								3,000
43 UTILITIES	0								0
44 RENTALS & LEASES									
4451 OFFICE EQUIPMENT	32,902								32,902
4452 VEHICLES	0								0
4453 OFFICE SPACE	18,000								18,000
4454 EDP	23,428								23,428
45 INSURANCE	0								0
46 REPAIR & MAINTENANCE									
4651 OFFICE EQUIPMENT	0								0
4652 VEHICLES	100,000								100,000
4653 OFFICE SPACE	0								0
4654 EDP	740,130								740,130
47 PRINTING & BINDING	85,458								85,458
49 OTHER CURRENT CHARGES									
4951 LEGAL ADVERTISEMENTS	0								0
4952 AERIAL PHOTOS	331,743								331,743
4959 OTHER	0								0
51 OFFICE SUPPLIES	54,850								54,850
52 OPERATING SUPPLIES	265,499								265,499
54 BOOKS/PUBLICATIONS									
5451 BOOKS	5,500								5,500
5452 SUBSCRIPTIONS	190,324								190,324
5453 EDUCATION	65,671								65,671
5454 DUES/MEMBERSHIP	19,882								19,882
TOTAL OPERATING EXPENSES	**$2,718,564**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$2,718,564**

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 9/25/26	BA #2 - DOR 10/1/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
OPERATING CAPITAL OUTLAY:									
64 MACHINERY & EQUIPMENT									
6451 EDP EQUIPMENT	235,723								235,723
6452 OFFICE FURNITURE	0								0
6453 OFFICE EQUIPMENT	0								0
6454 VEHICLES	0								0
66 BOOKS	0								0
68 INTANGIBLE ASSETS	0								0
TOTAL OPERATING CAPITAL OUTLAY	**$235,723**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$235,723**
NON-OPERATING:									
91 EDP CONTRACT RESERVE	0								0
92 OTHER CONTRACT RESERVE	0								0
93 SPECIAL CONTINGENCY	384,631	(384,631)							0
94 EMERGENCY CONTINGENCY	0								0
TOTAL NON-OPERATING	**$384,631**	**($384,631)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL AMOUNT	**$15,740,803**	**$0**	**$2,105**	**$0**	**$0**	**$0**	**$0**	**$0**	**$15,742,908**